

**U. S. CUSTOMS SERVICE
OFFICE OF STRATEGIC TRADE
REGULATORY AUDIT DIVISION**

**COMPLIANCE ASSESSMENT TEAM
DOCUMENTS (CAT KIT)**



MARCH 30, 2001

INTRODUCTION:

The passage of the Customs Modernization Act (Mod Act) in 1993 provided the framework for a partnership between the importing public and Customs. Under the Mod Act, Customs and the importer share the responsibility for compliance with trade laws and regulations. The importer is responsible for declaring the value, classification and rate of duty applicable to entered merchandise and Customs is responsible for informing the importer of his rights and responsibilities under the law.

Customs is committed to providing the importer with all the information needed to be in compliance with Customs laws and regulations. To fulfill this commitment, Customs is making available on its Web Site (www.customs.gov), the documents commonly referred to as the "CAT KIT." They are the same handbooks, audit program, sampling plans and guidelines that Regulatory Auditors and other Customs specialists on a Compliance Assessment Team (CAT) use to conduct a compliance assessment and follow up. Providing the CAT KIT to the trade is intended to help importers prepare for a compliance assessment and conduct assessments of the company's own Customs systems.

The index, which immediately follows this introduction, allows the user to select the other CAT KIT files as needed. The documents most frequently requested from Customs by importers are the audit program, Exhibit 2, which includes the detailed audit steps used to conduct a compliance assessment and Exhibits 3 through 18, the statistical sampling plans, used to test individual trade areas. Each sampling plan includes the criteria, sampling universe, and what constitutes an error for a trade area, (e.g. quantity, classification, etc.) and describes how errors are evaluated. The titles of other exhibits are self-explanatory.

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